

EXHIBIT 27

To: Irina Nikolaevna Monakhova[Irina.monakhova@avilon.ru]
From: Yuliya Yurevna Semenova
Sent: Tuesday, September 8, 2015 4:52:11 PM
Subject: FW: Money to be placed in deposit

FYI

From: Irina Nikolaevna Monakhova
Sent: Thursday, December 18, 2008 10:08 PM
To: Valentina Nazanskaya; Svetlana Gerus
Subject: Money to be placed in deposit

Valya,

Tomorrow the money from Sveta will come in: USD 19,900,000.

It needs to be placed in a USD foreign currency deposit at PBB for a year at 14% p.a.—this was agreed to with Zheleznyak (Abramova knows).

If it isn't received in foreign currency, do as Lupko did—using hedging.

Best regards,

Irina N.Monakhova
Chief Financial Officer

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To: Монахова Ирина Николаевна[irina.monakhova@avilon.ru]
From: Семенова Юлия Юрьевна
Sent: Tue 08/09/2015 4:52:11 PM
Subject: FW: деньги для размещения на депозит

Для инфо

From: Монахова Ирина Николаевна
Sent: Thursday, December 18, 2008 10:08 PM
To: Назанская Валентина; Герус Светлана
Subject: деньги для размещения на депозит

Валя,

Завтра придут деньги от Светы 19,900,000 USD.

Их надо разместить на депозит валюты \$ в ПББ на год под 14% годовых – согласовано с Железняком (Абрамова знает).

Если не получится в валюте, то идите как Лупко – через хиджирование.

Best regards,

Irina N.Monakhova
Chief Financial Officer

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CERTIFICATION

This is to certify that the attached translation is, to the best of my knowledge and belief, a true and accurate translation from Russian into English of the attached document with Bates Nos. AVPE0000472-AVPE0000473.

A handwritten signature in cursive script, appearing to read 'Jeff Cureton', written over a horizontal line.

Jeff Cureton, Senior Managing Editor
Geotext Translations, Inc.

Sworn to and subscribed before me

this 25th day of January, 20 17.

A handwritten signature in cursive script, appearing to read 'Lynda Green', written over a horizontal line.

LYNDA GREEN
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